

# IDAHO FUELS TAX REFUND WORKSHEET

## IFTA CARRIERS

TC75IC1  
11-15-01

Name / DBA

SSN / EIN

**Fuel Type (Check One)**

Gasoline ☐

Diesel ☐

Propane ☐

Natural Gas ☐

**IFTA Reporting Status (Check One)**

Quarter ☐

Year ☐

**Filing Period (Write Year & Check All That Apply)**

Year \_\_\_\_\_ Annual ☐

1st qtr ☐ 2nd qtr ☐

3rd qtr ☐ 4th qtr ☐

**CALCULATION****Total**

**Type of Allowance (See list of approved allowances in general instructions) .....**

Type	Type	Type	
No. of Vehicles	No. of Vehicles	No. of Vehicles	Total Vehicles

Number of IFTA vehicles for each allowance type .....

**SECTION I****Allowances based on unit quantities per hour, gallon, or ton**

- Number of unit quantities consumed in power-take-off or auxiliary engine allowance process .....
- Credit per unit quantity allowed .....
- Nontaxable Gallons (multiply line 1 by line 2)  
Carry total to Section III, line 2 .....

			Total Gallons

**SECTION II****Allowances based on percentages**

- Number of gallons placed into the fuel supply tank .....
- Tax Commission approved power-take-off or auxiliary engine allowance percentage .....
- Nontaxable Gallons (multiply line 1 by line 2)  
Carry total to Section III, line 2 .....

			Total Gallons

**SECTION III****Idaho nontaxable gallons**

- Number of gallons placed into the fuel supply tank of all IFTA fleet vehicles (from line 3b of your IFTA return) .....
- Total Nontaxable Gallons from line 3 of Sections I and II .....
- Adjusted fuel consumed (line 1 minus line 2) .....
- Total miles traveled (from line 3a of your IFTA return) .....
- Adjusted miles per gallon (divide line 4 by line 3) .....
- Idaho taxable miles (from column 8 of your IFTA return) .....
- Adjusted taxable gallons (divide line 6 by line 5) .....
- Idaho taxable gallons (from column 9 of your IFTA return) .....
- Idaho nontaxable gallons to report on Section V, line 1 of Form 75 under the appropriate fuel type (subtract line 7 from line 8) .....


If a power-take-off or auxiliary engine allowance is not listed in the general instructions of this form or, based on your operations, should be greater than an allowance listed, you must submit a proposed allowance to the Idaho State Tax Commission for approval before using it. This request must be in writing and must include documentation to support the calculations used to compute the requested allowance. Send your request for an approved allowance to: Fuels Tax Policy Specialist, Idaho State Tax Commission, PO Box 36, Boise, Idaho 83722-0410.

# General Instructions for Idaho Form 75-IC

The International Fuel Tax Agreement (IFTA) allows credit for nontaxable miles on the IFTA return. However, IFTA does not allow a credit for power-take-off (PTO) and auxiliary engine allowances to be taken on the IFTA return. Form 75 may be used to claim a fuels tax refund for the Idaho portion of these credits that may not be taken on the IFTA return. Complete this worksheet (Form 75-IC) to calculate the Idaho proportion of the nontaxable gallons that can be claimed on Idaho Form 75.

## WHO MAY FILE

This form may be used by any person who:

- Operates interstate motor vehicles that are licensed under (IFTA), and
- Uses special fuels (undyed diesel, propane, or natural gas) or gasoline from the main supply tank of the motor vehicle in a nontaxable manner.

Nontaxable uses of Idaho tax-paid **special fuels** drawn from a motor vehicle's main supply tank include:

- operating the motor vehicle's power-take-off (PTO) equipment
- running an auxiliary engine

The only nontaxable use of gasoline, which has been drawn from the motor vehicle's main supply tank, is to power the motor vehicle's auxiliary engine.

## TYPES OF ALLOWANCES

### POWER-TAKE-OFF ALLOWANCE

#### (Special Fuels Only)

Power-take-off (PTO) allowances may be claimed when special fuels are consumed by the main engine of the motor vehicle for a purpose other than to operate or propel a motor vehicle and the fuel is drawn from the main supply tank of the motor vehicle. Turning a vehicle-mounted cement mixer and off-loading product are examples of nontaxable uses that qualify for PTO allowances. No claim for a refund of gasoline tax is allowed when gasoline is used by the motor vehicle's main engine even to operate the motor vehicle's PTO equipment.

## AUXILIARY ENGINE ALLOWANCES

### (Special Fuels and Gasoline)

Auxiliary engine allowances may be claimed when special fuel or gasoline is used in an auxiliary engine and the fuel is drawn from the main supply tank of the motor vehicle. Operating a reefer unit is an example of a nontaxable use that qualifies for an auxiliary engine allowance.

## METHODS TO COMPUTE NONTAXABLE GALLONS

**Allowances based on units of measure:** The allowance based on a per hour, gallon, or ton basis is calculated in Section I of the Form 75-IC Worksheet.

**Allowances based on percentages:** The allowance based on a percentage is calculated in Section II of the Form 75-IC Worksheet.

## WORKSHEET CALCULATION

If you have nontaxable uses of fuel in any jurisdiction, you must recompute your reported fleet miles per gallon to redetermine the actual Idaho taxable gallons. The refund is based on the difference between the Idaho taxable gallons reported on the IFTA return and the Idaho taxable gallons computed after the nontaxable gallons have been applied.

To determine the nontaxable gallons, complete SECTIONS I and/or II and SECTION III of Form 75-IC. The calculated Idaho nontaxable gallons is carried to Form 75 to determine the refund amount. Submit to the Idaho State Tax Commission Form 75, Form 75-IC and a copy of the IFTA return to which the refund request applies.

Round mileage and gallon figures to the nearest whole number. Calculate MPG to three decimal places and round to two decimal places.

All refund claims are subject to audit. Keep supporting records for four years.

## Approved Allowances

When recomputing your taxable gallons, the number of gallons of fuel delivered into the fuel tank of the vehicle may be reduced by the following allowances:

### Section I

#### Allowances Based on Unit Quantities

Allowance Type	Allowance Rate (X) Unit Quantities		
	Allowance Rates		Unit Quantities
Gasoline/fuel oil:	0.00015 gallons	x	Gallons pumped
Bulk cement:	0.18 gallons	x	Tons pumped
Refrigeration unit/reefer	0.75 gallons	x	Hours unit operated
Tree length timber/logs	0.0503 gallons	x	Tons Handled
Tree length timber/logs	3.46 gallons	x	Hours unit operated
Carpet cleaning	0.75 gallons	x	Hours unit operated

Sample Calculations		
* Unit Quantities		* Resulting Nontaxable Gallons
10,000	=	1.50
40	=	7.20
40	=	30.00
40	=	2.01
40	=	138.40
40	=	30.00

### Section II

#### Allowances Based on Percentages

Allowance Type	Percentage Per Gallon (X) Gallons Consumed		
	Percentage Per Gallon		Multiply Gallons
Concrete mixing	30.00%	x	Gallons consumed
Garbage compaction	25.00%	x	Gallons consumed

Sample Calculations		
* Gallons Consumed		* Resulting Nontaxable Gallons
1,000	=	300
1,000	=	250

\* Unit Quantities or Gallons Consumed from the Sample Calculations examples would be entered on Line 1 of Section I and/or II of the Form 75-IC. Resulting Nontaxable Gallons from the Sample Calculations would be entered on Line 3 of Section I and/or II of the Form 75-IC.